

IN THE MATTER OF THE APPLICATION OF
ATMOS ENERGY CORPORATION, THROUGH
ITS DIVISION UNITED CITIES GAS COMPANY
FOR AN ORDER AUTHORIZING THE
IMPLEMENTATION OF UNIVERSAL SHELF
REGISTRATION FOR DEBT AND EQUITY
FINANCING.

2005 FEB -91 A 11: 21
Docket 02-0125

CHIEF CLERK'S OFFICE

FINAL REPORT OF ACTION UNDER CODE 240
QUARTER ENDED SEPTEMBER 30, 2004
Prepared on December 21, 2004

Reference is made to the order entered into on June 19, 2002, which required that the Company make a report to the Commission in accordance with the provisions of 83 Illinois Administration Code 240, as revised, relative to the implementation of universal shelf registration for debt and equity financing.

The Company hereby reports:

1. On July 13, 2004, Atmos offered 8,650,000 shares of common stock plus an overallotment of 1,289,393 for a total of 9,939,393 shares of common stock, no par value to the public at \$24.75 per share with net proceeds to the Company of \$236,159,978. The proceeds from the stock issuance will be used to acquire the assets of TXU Gas Company and for general corporate purposes. The Prospectus Supplement dated as of July 13, 2004 and the Registration Statement dated December 20, 2001 were included in the August 9, 2004 report of action.
2. The Company reports that Merrill Lynch & Co. lead the offering and the expenses related to the stock issuance of 9,939,393 shares under the universal shelf registration are as follows:

Underwriting Fee	9,839,999
Legal Fees	105,106
Auditors Fees	145,000
Printing & Postage	137,512
SEC Registration	268,153
Miscellaneous	35,502
Total	\$10,531,272

3. The Company has exhausted its authority under the shelf registration by issuing \$597,239,976 in debt and equity offerings leaving \$2,760,024 remaining under the original \$600,000,000 registration. The Company has

completely utilized the authorization under the \$600,000,000 registration and requests this docket be dismissed.

4. Atmos further reports that each certificate issued had imprinted on the face thereof, the following identification: Illinois Commerce Commission Identification No. 6223.

Atmos Energy Corporation

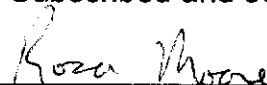

Stephanie Castle
Assistant Treasurer

VERIFICATION

STATE OF TEXAS }
COUNTY OF DALLAS } SS.

Stephanie Castle, being first duly sworn, on oath deposes and says that she is the Assistant Treasurer of Atmos Energy Corporation, the Company in the foregoing report, and that she has read said Report and knows the contents thereof, and that the same is true to the best of her knowledge, information and belief.

Subscribed and sworn to before me this 21st day of December, 2004.



Rosa Moore
Notary Public
State of Texas
My Commission Expires: 5-22-2005

